
STATE OF INDIANA

DEPARTMENT OF LOCAL GOVERNMENT FINANCE



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TO: Assessing Officials, County Auditors & Property Tax Boards of Appeal

FROM: Wesley R. Bennett, Commissioner

RE: Legislation Affecting Appeals

DATE: June 17, 2019

This memorandum discusses the revisions made to the law regarding property tax appeals. Please note that this memorandum is for informational purposes only and is not a substitute for reading the law.

I. County Auditors & Appeals

On April 29, 2019, Governor Holcomb signed into law House Enrolled Act 1056-2019 ("HEA 1056"), which makes several changes to the property tax appeals statutes, including the requirement that any assessor who receives a written appeal notice from a taxpayer must forward the notice to the county auditor if the notice raises a claim regarding a matter that is in the discretion of the county auditor.

Section 3 of HEA 1056, effective January 1, 2020, specifies that if the appeal relates to a matter within the discretion of the county auditor, the county auditor must be included in the preliminary informal meeting with the assessor. Additionally, the county auditor must attend any subsequent property tax assessment board of appeals ("PTABOA") hearing, and the auditor may also present testimony and evidence at the PTABOA hearing. If the decision of the PTABOA is appealed, the assessor is responsible for defending the determination to the Indiana Board of Tax Review; however, the county auditor may appear as an additional party in an appeal to the Indiana Board of Tax Review.

Section 5 of HEA 1056, effective January 1, 2020, also specifies that the county auditor may obtain a review by the Indiana Board of Tax Review if the county auditor dissents from the determination of the PTABOA. If the county auditor obtains a review by the Indiana Board of Tax Review, the county assessor will still be a party to the review under IC 6-1.1-15-3 to defend the determination of the PTABOA. Expenses incurred by a county auditor in defending appeals related to matter within the discretion of the county auditor may be paid from the property tax assessment appeals fund.

II. Personal Property Appeals

On May 5, 2019, Governor Holcomb signed into law House Enrolled Act 1427-2019 ("HEA 1427"). Section 30 of HEA 1427, effective July 1, 2019, specifies that personal property

assessments may be appealed within forty-five (45) days of the date on which a county mails a notice to the taxpayer advising that the assessing officials has changed the valuation.

Prior to this revision under HEA 1427, personal property appeals were subject to the same filing deadlines as appeals for real property; however, the one-year amended return filing option for personal property may have resulted in appeals falling outside the appeal deadlines under IC 6-1.1-15-1.1(b). Section 30 of HEA 1427 addresses this scenario and clarifies the deadline for filing personal property appeals.

III. Indiana Board of Tax Review Appeals

Section 31 of HEA 1427, effective July 1, 2019, modifies the deadlines for the Indiana Board of Tax Review to hold a hearing and issue a final determination. Under current law, the Indiana Board of Tax Review must hold a hearing within nine (9) months of a petition being filed, and a final determination must be issued within ninety (90) days of the hearing. However, if an appeal concerns a real property assessment for year in which the property is reassessed, the Indiana Board of Tax Review has one year to hear the appeal and a final determination must be issued not later than ninety (90) days after the hearing or the date set in an extension order issued by the Indiana Board of Tax Review. The date may not be extended by more than 180 days. Section 31 of HEA 1427, specifies that the one (1) year hearing deadline and 180 day determination deadline will apply to all appeals to the Indiana Board of Tax Review.

Contact Information

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